

Fill in this information to identify your case:

United States Bankruptcy Court for the:

NORTHERN DISTRICT OF GEORGIA

Case number (if known) Chapter 11

☐ Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Virginia-Highland Restaurant, LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and doing business as names

DBA Hudson Grille Sandy Springs

3. Debtor's federal Employer Identification Number (EIN) 26-4436395

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

183 12th Street, NE
Atlanta, GA 30309

Number, Street, City, State & ZIP Code

Fulton

County

PO Box 20178
Atlanta, GA 30325

P.O. Box, Number, Street, City, State & ZIP Code

Location of principal assets, if different from principal place of business

6317 Roswell Road, NE, Sandy Springs, GA 30328

Number, Street, City, State & ZIP Code

5. Debtor's website (URL)

6. Type of debtor

☒ Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

☐ Partnership (excluding LLP)

☐ Other. Specify:

Debtor Virginia-Highland Restaurant, LLC
Name

Case number (if known) _____

7. Describe debtor's business A. Check one:

- ☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))
- ☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- ☐ Railroad (as defined in 11 U.S.C. § 101(44))
- ☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))
- ☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))
- ☐ Clearing Bank (as defined in 11 U.S.C. § 781(3))
- ☒ None of the above

B. Check all that apply

- ☐ Tax-exempt entity (as described in 26 U.S.C. § 501)
- ☐ Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- ☐ Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing? Check one:

- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11. Check **all** that apply:

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- ☒ The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, **and it chooses to proceed under Subchapter V of Chapter 11**. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- ☐ A plan is being filed with this petition.
- ☐ Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- ☐ The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- ☐ The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

☐ Chapter 12**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- ☒ No.
- ☐ Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- ☐ No
- ☒ Yes.

List all cases. If more than 1, attach a separate list

Debtor	<u>Restaurant 104 LLC</u>	Relationship	_____
District	<u>Northern District of Georgia</u>	When	<u>10/13/2020</u>
		Case number, if known	_____

Debtor **Virginia-Highland Restaurant, LLC**
Name

Case number (if known)

11. Why is the case filed in this district?

Check all that apply:

- ☒ Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- ☐ A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

☒ No

☐ Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

☐ It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.

What is the hazard?

☐ It needs to be physically secured or protected from the weather.

☐ It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

☐ Other

Where is the property?

Number, Street, City, State & ZIP Code

Is the property insured?

☐ No

☐ Yes. Insurance agency

Contact name

Phone

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- ☒ Funds will be available for distribution to unsecured creditors.
- ☐ After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

☒ 1-49

☐ 50-99

☐ 100-199

☐ 200-999

☐ 1,000-5,000

☐ 5001-10,000

☐ 10,001-25,000

☐ 25,001-50,000

☐ 50,001-100,000

☐ More than 100,000

15. Estimated Assets

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☒ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☐ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

16. Estimated liabilities

☐ \$0 - \$50,000

☐ \$50,001 - \$100,000

☐ \$100,001 - \$500,000

☐ \$500,001 - \$1 million

☒ \$1,000,001 - \$10 million

☐ \$10,000,001 - \$50 million

☐ \$50,000,001 - \$100 million

☐ \$100,000,001 - \$500 million

☐ \$500,000,001 - \$1 billion

☐ \$1,000,000,001 - \$10 billion

☐ \$10,000,000,001 - \$50 billion

☐ More than \$50 billion

Debtor **Virginia-Highland Restaurant, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature
of authorized
representative of debtor**

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **10/13/2020**
MM / DD / YYYY

X /s/ Jeffrey R. Landau
Signature of authorized representative of debtor

Title **Managing Member**

Jeffrey R. Landau
Printed name

18. Signature of attorney

X /s/ J. Robert Williamson
Signature of attorney for debtor

Date **10/13/2020**
MM / DD / YYYY

J. Robert Williamson 765214
Printed name

Scroggins & Williamson, P.C.
Firm name

**4401 Northside Parkway
Suite 450
Atlanta, GA 30327**
Number, Street, City, State & ZIP Code

Contact phone **404-893-3880** Email address **centralstation@swlawfirm.com**

765214 GA
Bar number and State

**WRITTEN CONSENT AND ACTION BY SOLE MANAGER OF
VIRGINIA-HIGHLAND RESTAURANT, LLC**

The undersigned, being the sole manager (the “Manager”) appointed under the Operating Agreement of Virginia-Highland Restaurant, LLC (the “Company”), does hereby consent to and adopt the following resolutions, which shall have the same force and effect as if taken by affirmative vote at a meeting of the managers of the Company, duly called and held for the purpose of acting on proposals to adopt such resolutions, and directs that this written consent be filed with the minutes of the proceedings of the Company:

RESOLVED, that in the judgment of the Manager, it is desirable and in the best interests of the Company, its creditors, equity holders, employees, and other interested parties, that the Company file a petition seeking relief under the provisions of Chapter 11 of Title 11, United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Northern District of Georgia (the “Bankruptcy Court”);

RESOLVED, that Jeffrey Landau (together with any other person so designated by the Manager, an “Authorized Officer” and together, the “Authorized Officers”) is hereby authorized and empowered on behalf of, and in the name of, the Company to cause a petition to be filed by the Company seeking relief under the provisions of Chapter 11 of the Bankruptcy Code, including, but not limited to, the filing of necessary schedules and information, appropriate motions, and all other actions deemed necessary by the Authorized Officers for the filing of a petition under Chapter 11 of the Bankruptcy Code by the Company (collectively, the “Chapter 11 Filing”);

RESOLVED, that the firm of Scroggins & Williamson, P.C., with an office currently located in Atlanta, Georgia, be, and it hereby is, employed as general bankruptcy counsel for the Company under a general retainer in connection with the prosecution of the Company’s case under Chapter 11 of the Bankruptcy Code, on such terms and conditions as shall be deemed appropriate by the Authorized Officers, and the Company is authorized to pay to Scroggins & Williamson, P.C. reasonable compensation for services rendered in connection with such engagement, subject to any required Bankruptcy Court approval;

RESOLVED, that each of the Authorized Officers be, and each of them hereby is, authorized to employ and retain on behalf of the Company additional financial advisors, accountants, and other professionals, to advise the Company in connection with the Case;

RESOLVED, that each of the Authorized Officers, or their designate, be, and each of them hereby is, authorized to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, and to take any and all such other and further actions which the Authorized Officers or the Company’s legal counsel may deem necessary or appropriate in connection with the Case, including, but not limited to, motions to obtain authority to use cash collateral and/or to incur debtor in possession financing; the assumption or rejection of executory contracts and unexpired leases; proposing one or more chapter 11 plans; the sale or other disposition of all or a portion of the Company’s assets; entering into new contracts, leases or other agreements; the prosecution of claims held by the Company and the defense of claims asserted against the Company, including the continuation of any litigation pending at the time of the

Chapter 11 filing, and related appeals; the negotiation and consummation of settlements and compromises; and the performance of any and all further acts and deeds which the Authorized Officers, or their designate, deem necessary, proper and desirable in connection with the Case, with a view to the successful prosecution of such Case;

RESOLVED, that each of the Authorized Officers, or their designate, be, and each of them hereby is, authorized prior to or after the Chapter 11 Filing by the Company, to enter into one or more credit facilities on such terms and in such amount as the Authorized Officers deem reasonable and necessary to facilitate and/or enable the Company's Chapter 11 Filing;

RESOLVED, that the Company be, and hereby is, authorized to pay all fees and expenses incurred by it or for its account in connection with the transactions approved in any or all of the foregoing Resolutions, and all transactions related thereto, and each Authorized Officer, or their designate, be, and each of them hereby is, authorized, empowered and directed to make said payments as such Authorized Officer or designate may deem necessary, appropriate, advisable or desirable, such payment by any such officer to constitute conclusive evidence of such officer's determination and approval of the necessity, appropriateness, advisability or desirability thereof; and

RESOLVED, that to the extent that any of the actions authorized by any of the foregoing Resolutions have been taken by the Authorized Officers of the Company on its behalf, such actions are hereby ratified and confirmed in their entirety.

[Signatures appear on next page.]

IN WITNESS WHEREOF, the undersigned has executed this consent as of the 13th day of October, 2020.

SOLE MANAGER OF THE COMPANY

METRO CAFES MANAGEMENT, LLC


By: Jeffrey Landau

Its: Sole Manager

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:)	CHAPTER 11
)	
VIRGINIA-HIGHLAND RESTAURANT,)	Proposed
LLC and RESTAURANT 104 LLC,)	Jointly Administered Under
)	CASE NO. 20-_____
Debtors.)	

STATEMENT OF JEFFREY LANDAU
PURSUANT TO 11 U.S.C. § 1116(1)(B)

I, Jeffrey Landau, declare under penalty of perjury as follows:

1. I am (a) the Manager of Restaurant 104 LLC ("**Restaurant 104**") and (b) the Manager of Metro Cafes Management, LLC, the sole Manager of Virginia-Highland Restaurant, LLC ("**VH Restaurant**," and together with Restaurant 104, the "**Debtors**"). Unless otherwise indicated, I have personal knowledge of the facts set forth herein.
2. The Debtors operate the Hudson Grille restaurant located in Sandy Springs, Georgia (the "**Restaurant**"). Attached hereto as Exhibit A is the most recent Federal Income Tax Return filed by Restaurant 104.
3. Other than the item attached hereto as Exhibit A, pursuant to 11 U.S.C. § 1116(1) no balance sheet, statement of operations, or cash flow statement has been prepared, and no Federal income tax return has been filed, for the Debtors.

This 13th day of October, 2020



Jeffrey Landau

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§152 and 3571.

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2018, or tax year beginning _____, 2018, ending _____, 20____. ▶ Go to www.irs.gov/Form1065 for instructions and the latest information.		OMB No. 1545-0123 2018	
A Principal business activity Restaurant/Bar B Principal product or service Food/Beverages C Business code number 722511		Type or Print Restaurant 104, LLC PO Box 19894 1984 Howell Mill Road NW Atlanta, GA 30327-9998		D Employer identification no. 47-2226127 E Date business started 12/01/2014 F Total assets (see instructions) \$ 120,598.	
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year. _____ J Check if Schedules C and M-3 are attached. _____					
Caution: Include <u>only</u> trade or business income and expenses on lines 1a through 22 below. See the instructions for more information.					
INCOME	1 a Gross receipts or sales		1 a	2,651,475.	
	b Returns and allowances		1 b	346,039.	
	c Balance. Subtract line 1b from line 1a		1 c	2,305,436.	
	2 Cost of goods sold (attach Form 1125-A)		2	902,176.	
	3 Gross profit. Subtract line 2 from line 1c		3	1,403,260.	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)		4		
	5 Net farm profit (loss) (attach Schedule F (Form 1040))		5		
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		6		
SEE INSTRUCTIONS FOR DEDUCTIONS	7 Other income (loss) (attach statement)		7	92,180.	
	8 Total income (loss). Combine lines 3 through 7		8	1,495,440.	
	9 Salaries and wages (other than to partners) (less employment credits)		9	679,237.	
	10 Guaranteed payments to partners		10		
	11 Repairs and maintenance		11	42,641.	
	12 Bad debts		12		
	13 Rent		13	262,192.	
	14 Taxes and licenses		14	74,804.	
	15 Interest (see instructions)		15		
	16 a Depreciation (if required, attach Form 4562)		16 a	43,481.	
	b Less depreciation reported on Form 1125-A and elsewhere on return		16 b		
	16 c		16 c	43,481.	
TAX AND PAYMENT	17 Depletion (Do not deduct oil and gas depletion.)		17		
	18 Retirement plans, etc.		18		
	19 Employee benefit programs		19	9,558.	
	20 Other deductions (attach statement)		20	822,270.	
	21 Total deductions. Add the amounts shown in the far right column for lines 9 through 20		21	1,934,183.	
	22 Ordinary business income (loss). Subtract line 21 from line 8		22	-438,743.	
	23 Interest due under the look-back method — completed long-term contracts (attach Form 8697)		23		
	24 Interest due under the look-back method — income forecast method (attach Form 8866)		24		
	25 BBA AAR imputed underpayment (see instructions)		25		
	26 Other taxes (see instructions)		26		
27 Total balance due. Add lines 23 through 26		27			
28 Payment (see instructions)		28			
29 Amount owed. If line 28 is smaller than line 27, enter amount owed		29			
30 Overpayment. If line 28 is larger than line 27, enter overpayment		30			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member _____ Date _____

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name
James P Bellew

Firm's name ▶ **JAMES P. BELLEW, CPA, PFS, CFP**

Firm's address ▶ **460 Shadowlawn Road, SE Marietta, GA 30067-4355**

Preparer's signature _____ Date _____

Check ☒ if self-employed

Firm's EIN ▶ **58-1576314**

Phone no. **(770) 955-2880**

PTIN **P01467279**

Form 1065 (2018) Restaurant 104, LLC

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Schedule B Other Information

1 What type of entity is filing this return? Check the applicable box:					Yes	No
a <input checked="" type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership					
c <input type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership					
e <input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other ▶					
2 At the end of the tax year:						
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.						X
b Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership.					X	
3 At the end of the tax year, did the partnership:						
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.						X
(i) Name of Corporation		(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock		
b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below.						X
(i) Name of Entity		(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital	
4 Does the partnership satisfy all four of the following conditions?					Yes	No
a The partnership's total receipts for the tax year were less than \$250,000.						
b The partnership's total assets at the end of the tax year were less than \$1 million.						
c Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.						
d The partnership is not filing and is not required to file Schedule M-3. If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.						X
5 Is this partnership a publicly traded partnership as defined in section 469(k)(2)?						X
6 During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?						X
7 Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?						X
8 At any time during calendar year 2018, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See the instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country. ▶						X
9 At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions.						X
10a Is the partnership making, or had it previously made (and not revoked), a section 754 election? See instructions for details regarding a section 754 election.						X
b Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.						X

BAA

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Form 1065 (2018)

Form 1065 (2018) Restaurant 104, LLC

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Schedule B Other Information (continued)

	Yes	No
c Is the partnership required to adjust the basis of partnership assets under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions.		X
11 Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) <input type="checkbox"/>		
12 At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property?		X
13 If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions ▶		
14 Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership. ▶		X
15 Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return. ▶		
16a Did you make any payments in 2018 that would require you to file Form(s) 1099? See instructions.	X	
b If "Yes," did you or will you file required Form(s) 1099?	X	
17 Enter the number of Form(s) 5471, Information Return of U.S. Persons With Respect To Certain Foreign Corporations, attached to this return. ▶		
18 Enter the number of partners that are foreign governments under section 892. ▶ 0		
19 During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)?		X
20 Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938.		X
21 Is the partnership a section 721(c) partnership, as defined in Treasury Regulations section 1.721(c)-1T(b)(14)?		X
22 During the tax year, did the partnership pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions. If "Yes," enter the total amount of the disallowed deductions. ▶ \$		
23 Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions.		X
24 Does the partnership satisfy one of the following conditions and the partnership does not own a pass-through entity with current year, or prior year, carryover excess business interest expense? See instructions. a The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the partnership is not a tax shelter, or b The partnership only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.	X	
25 Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions. If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3. ▶ If "No," complete Designation of Partnership Representative below.		X

Designation of Partnership Representative (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR ▶ Amy Landau	U.S. taxpayer identification number of PR ▶
U.S. address of PR ▶ 1119 Logan Circle NW Atlanta, GA 30318	U.S. phone number of PR ▶
If the PR is an entity, name of the designated individual for the PR ▶	U.S. taxpayer identification number of the designated individual ▶
U.S. address of designated individual ▶	U.S. phone number of designated individual ▶

26 Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter the amount from Form 8996, line 13. ▶ \$	X
--	---

BAA

PTPA012L 12/21/18

Form 1065 (2018)

Form 1065 (2018) Restaurant 104, LLC

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Schedule K Partners' Distributive Share Items

Total amount

Income (Loss)	1	Ordinary business income (loss) (page 1, line 22)	1	-438,743.
	2	Net rental real estate income (loss) (attach Form 8825)	2	
	3a	Other gross rental income (loss)	3a	
	b	Expenses from other rental activities (attach stmt)	3b	
	c	Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4	Guaranteed payments	4	
	5	Interest income	5	
	6	Dividends and dividend equivalents: a Ordinary dividends	6a	
	b	Qualified dividends	6b	
	c	Dividend equivalents	6c	
	7	Royalties	7	
Deductions	8	Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8	
	9a	Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a	
	b	Collectibles (28%) gain (loss)	9b	
	c	Unrecaptured section 1250 gain (attach statement)	9c	
	10	Net section 1231 gain (loss) (attach Form 4797)	10	
	11	Other income (loss) (see instructions) Type ▶	11	
	12	Section 179 deduction (attach Form 4562)	12	
	13a	Contributions	13a	
	b	Investment interest expense	13b	
	c	Section 59(e)(2) expenditures: (1) Type ▶ (2) Amount ▶	13c(2)	
	d	Other deductions (see instructions) Type ▶	13d	
Self-Employment	14a	Net earnings (loss) from self-employment	14a	-438,743.
	b	Gross farming or fishing income	14b	
	c	Gross nonfarm income	14c	
Credits	15a	Low-income housing credit (section 42(j)(5))	15a	
	b	Low-income housing credit (other)	15b	
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15c	
	d	Other rental real estate credits (see instructions) Type ▶	15d	
	e	Other rental credits (see instructions) Type ▶	15e	
	f	Other credits (see instructions) Type ▶ See Statement 3	15f	16,745.
Foreign Transactions	16a	Name of country or U.S. possession ▶		
	b	Gross income from all sources	16b	
	c	Gross income sourced at partner level	16c	
		Foreign gross income sourced at partnership level		
	d	Section 951A category ▶ e Foreign branch category ▶	16e	
	f	Passive category ▶ g General category ▶ h Other (att. stmt.) ▶	16h	
		Deductions allocated and apportioned at partner level		
	i	Interest expense ▶ j Other ▶	16j	
		Deductions allocated and apportioned at partnership level to foreign source income		
	k	Section 951A category ▶ l Foreign branch category ▶	16l	
	m	Passive category ▶ n General category ▶ o Other (att. stmt.) ▶	16o	
	p	Total foreign taxes (check one): Paid <input type="checkbox"/> Accrued <input type="checkbox"/>	16p	
	q	Reduction in taxes available for credit (attach statement)	16q	
	r	Other foreign tax information (attach statement)		
Alternative Minimum Tax (AMT) Items	17a	Post-1986 depreciation adjustment	17a	-2,880.
	b	Adjusted gain or loss	17b	
	c	Depletion (other than oil and gas)	17c	
	d	Oil, gas, and geothermal properties -- gross income	17d	
	e	Oil, gas, and geothermal properties -- deductions	17e	
	f	Other AMT items (attach stmt)	17f	
Other Information	18a	Tax-exempt interest income	18a	
	b	Other tax-exempt income	18b	
	c	Nondeductible expenses	18c	16,745.
	19a	Distributions of cash and marketable securities	19a	
	b	Distributions of other property	19b	
	20a	Investment income	20a	
	b Investment expenses	20b		
	c Other items and amounts (attach stmt)		See Statement 4	

BAA

PTPA0134L 09/04/18

Form 1065 (2018)

Form 1065 (2018) Restaurant 104, LLC

47-2226127

Page 5

Analysis of Net Income (Loss)

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13d, and 16p.						1	-438,743.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)	(iii) Individual (passive)	(iv) Partnership	(v) Exempt Organization	(vi) Nominee/Other	
a General partners		-438,743.					
b Limited partners							

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1 Cash			50,610.		14,593.
2a Trade notes and accounts receivable		11,120.		11,120.	
b Less allowance for bad debts			11,120.		11,120.
3 Inventories			41,986.		41,986.
4 U.S. government obligations					
5 Tax-exempt securities					
6 Other current assets (attach stmt) See St. 5			7,350.		79,905.
7a Loans to partners (or persons related to partners)					
b Mortgage and real estate loans					
8 Other investments (attach stmt)					
9a Buildings and other depreciable assets		656,540.		663,740.	
b Less accumulated depreciation		222,920.	433,620.	266,401.	397,339.
10a Depletable assets					
b Less accumulated depletion					
11 Land (net of any amortization)					
12a Intangible assets (amortizable only)		994,111.		994,111.	
b Less accumulated amortization		198,822.	795,289.	265,096.	729,015.
13 Other assets (attach stmt) See St. 6			45,801.		-1,153,360.
14 Total assets			1,385,776.		120,598.
Liabilities and Capital					
15 Accounts payable			173,447.		142,041.
16 Mortgages, notes, bonds payable in less than 1 year					
17 Other current liabilities (attach stmt) See St. 7			492,263.		2,144,145.
18 All nonrecourse loans					
19a Loans from partners (or persons related to partners)					
b Mortgages, notes, bonds payable in 1 year or more					
20 Other liabilities (attach stmt) See St. 8			1,677,631.		1.
21 Partners' capital accounts			-957,565.		-2,165,589.
22 Total liabilities and capital			1,385,776.		120,598.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books	-455,488.	6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest	\$
3 Guaranteed payments (other than health insurance)		7 Deductions included on Schedule K, lines 1 through 13d, and 16p, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13d, and 16p (itemize):		a Depreciation	\$
a Depreciation	\$	8 Add lines 6 and 7	
b Travel and entertainment	\$	9 Income (loss) (Analysis of Net Income (Loss), line 1). Subtract line 8 from line 5	
Statement 9	16,745.		
5 Add lines 1 through 4	-438,743.		-438,743.

Schedule M-2 Analysis of Partners' Capital Accounts

1 Balance at beginning of year	-957,565.	6 Distributions: a Cash	
2 Capital contributed: a Cash		b Property	
b Property		7 Other decreases (itemize):	
3 Net income (loss) per books	-455,488.	Statement 10	752,536.
4 Other increases (itemize):		8 Add lines 6 and 7	752,536.
5 Add lines 1 through 4	-1,413,053.	9 Balance at end of year. Subtract line 8 from line 5	-2,165,589.

BAA

PTPA0134L 09/04/18

Form 1065 (2018)

Form **1125-A**

(Rev. November 2018)

Department of the Treasury
Internal Revenue Service

Cost of Goods Sold

- Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.
► Go to www.irs.gov/Form1125A for the latest information.

OMB No. 1545-0123

Name

Employer identification number

Restaurant 104, LLC

47-2226127

1	Inventory at beginning of year.....	1	41,986.
2	Purchases.....	2	900,299.
3	Cost of labor.....	3	
4	Additional section 263A costs (attach schedule).....	4	
5	Other costs (attach schedule)..... See Statement 11	5	1,877.
6	Total. Add lines 1 through 5.....	6	944,162.
7	Inventory at end of year.....	7	41,986.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return. See instructions.....	8	902,176.

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods.....

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970).....

d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO.....

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the entity? See instructions.....

☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation.....

☐ Yes ☐ No

BAA For Paperwork Reduction Act Notice, see instructions.

Form 1125-A (Rev. 11-2018)

SCHEDULE B-1
(Form 1065)
(Rev. September 2017)
Department of the Treasury
Internal Revenue Service

Information on Partners Owning 50% or More of the Partnership

► Attach to Form 1065.
► Go to www.irs.gov/Form1065 for the latest information.

OMB No. 1545-0123

Name of partnership

Restaurant 104, LLC

Employer identification number (EIN)

47-2226127

Part I **Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3a)

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

Part II **Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 3b)

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Maximum Percentage Owned in Profit, Loss, or Capital
<u>Amy Landau</u>	<u>4</u>	<u>United States</u>	<u>100.000</u>

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 9-2017)

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Partner's Share of Income, Deductions, Credits, etc.
▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

47-2226127

B Partnership's name, address, city, state, and ZIP code

Restaurant 104, LLC
PO Box 19894 1984 Howell Mill Road NW
Atlanta, GA 30327-9998

C IRS Center where partnership filed return

Kansas City, MO

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

Amy Landau
1119 Logan Circle NW
Atlanta, GA 30318G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC memberH ☒ Domestic partner ☐ Foreign partnerI What type of entity is this partner? IndividualJ If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	100 %	100 %
Loss	100 %	100 %
Capital	99 %	99 %

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

L Partner's capital account analysis:

Beginning capital account	\$ -957,563.
Capital contributed during the year	\$
Current year increase (decrease)	\$ -1,208,024.
Withdrawals & distributions	\$
Ending capital account	\$ -2,165,587.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes," attach statement (see instructions)

☐ Final K-1☐ Amended K-1

651118

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
	-438,743.	N	16,745.
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
		A	-2,880.
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	18	Tax-exempt income and nondeductible expenses
10	Net section 1231 gain (loss)	C	16,745.
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
		AA	679,237.
		AB	663,740.
		Z	-438,743.
14	Self-employment earnings (loss)		
	-438,743.		

*See attached statement for additional information.

For IRS Use Only

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2018

Partner 1

PTPA0312L 08/31/18

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

2018

For calendar year 2018, or tax year

beginning / / 2018 ending / /

Partner's Share of Income, Deductions, Credits, etc.
▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number
47-2226127

B Partnership's name, address, city, state, and ZIP code

Restaurant 104, LLC
PO Box 19894 1984 Howell Mill Road NW
Atlanta, GA 30327-9998

C IRS Center where partnership filed return
Kansas City, MO

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

James P Bellew
460 Shadowlawn Road SE
Marietta, GA 30318

G ☐ General partner or LLC member-manager ☒ Limited partner or other LLC member

H ☒ Domestic partner ☐ Foreign partner

I What type of entity is this partner? Individual

J If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here ☐

J Partner's share of profit, loss, and capital (see instructions):

	Beginning	Ending
Profit	%	%
Loss	%	%
Capital	1 %	1 %

K Partner's share of liabilities:

	Beginning	Ending
Nonrecourse	\$	\$
Qualified nonrecourse financing	\$	\$
Recourse	\$	\$

L Partner's capital account analysis:

Beginning capital account	\$	-2.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	
Withdrawals & distributions	\$	
Ending capital account	\$	-2.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes," attach statement (see instructions)

☐ Final K-1

☐ Amended K-1

651118

OMB No. 1545-0123

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income		
6a	Ordinary dividends		
6b	Qualified dividends		
6c	Dividend equivalents		
7	Royalties		
8	Net short-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9a	Net long-term capital gain (loss)		
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain	18	Tax-exempt income and nondeductible expenses
10	Net section 1231 gain (loss)		
11	Other income (loss)		
		19	Distributions
12	Section 179 deduction		
13	Other deductions	20	Other information
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For RES Use Only

BAA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2018

Partner 2

PTPA0312L 08/31/18

Form **4562****Depreciation and Amortization**
(Including Information on Listed Property)

OMB No. 1545-0172

2018Attachment
Sequence No. **179**Department of the Treasury
Internal Revenue Service (99)▶ Attach to your tax return.
▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Restaurant 104, LLC

Identifying number
47-2226127

Business or activity to which this form relates

Form 1065

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,000,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,500,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instrs.	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	4,200.
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	39,237.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B — Assets Placed in Service During 2018 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property	6/08/18	3,000.	39 yrs	MM	S/L	42.

Section C — Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs		S/L	
c 30-year			30 yrs	MM	S/L	
d 40-year			40 yrs	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	43,481.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDI0812L 07/26/18

Form 4562 (2018)

Form 4562 (2018) Restaurant 104, LLC

47-2226127 Page 2

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A -- Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No										24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost			
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions.								25			
26 Property used more than 50% in a qualified business use:											
27 Property used 50% or less in a qualified business use:											
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1.								28			
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1.								29			

Section B -- Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C -- Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners.		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions.		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' don't complete Section B for the covered vehicles.**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2018 tax year (see instructions):					
43 Amortization of costs that began before your 2018 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report.					44
					66,274.
					66,274.

Form **8846**

**Credit for Employer Social Security and Medicare Taxes
Paid on Certain Employee Tips**

OMB No. 1545-0123

2018

Attachment
Sequence No. **98**

Department of the Treasury
Internal Revenue Service

► Attach to your tax return.
► Go to www.irs.gov/Form8846 for the latest information.

Name(s) shown on return

Identifying number

Restaurant 104, LLC

47-2226127

Note: Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage establishment where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions)	1	404,861.
2	Tips not subject to the credit provisions (see instructions)	2	185,968.
3	Creditable tips. Subtract line 2 from line 1.	3	218,893.
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$128,400, see instructions and check here. <input type="checkbox"/>	4	16,745.
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations.	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f.	6	16,745.

BAA For Paperwork Reduction Act Notice, see instructions.

FDIZ3101L 10/22/18

Form 8846 (2018)

2018

Federal Statements

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Restaurant 104, LLC

47-2226127

Statement 1
Form 1065, Line 7
Other Income (Loss)

Cover Charge Income.....	\$	17,946.
Facility Fee Income.....		17,433.
Grease Sales.....		99.
Stored Value Card Sales.....		42,763.
Vendor Rebates.....		13,939.
Total	\$	<u>92,180.</u>

Statement 2
Form 1065, Line 20
Other Deductions

Advertising.....	\$	49,348.
Alarm Service.....		6,885.
Amortization.....		66,274.
Bank Charges.....		2,350.
Cable & Satellite TV.....		64,024.
Cleaning Supplies.....		13,500.
Consulting Services.....		4,683.
Contract Labor.....		2,191.
Credit Card Processing Fees.....		55,865.
Dues & Subscriptions.....		1,230.
Facility Management Fees.....		100,000.
Fintech Fees.....		605.
First Aid Supplies.....		853.
General Restaurant Supplies.....		6,758.
Grounds & Landscaping.....		114.
Ice.....		1,099.
Insurance.....		19,942.
Intellectual Property License Fees.....		50,000.
IT Support, WiFi and Internet.....		27,762.
Light Bulbs/Hardware Items.....		811.
Linen Service.....		40,306.
Live Music & Entertainment.....		16,092.
Local Transportation Expense.....		919.
Menu Development.....		1,387.
Office Expense.....		7,567.
Operations Support Fees.....		119,316.
Pest Control.....		3,477.
Postage and Courier.....		21.
Printing.....		791.
Promotions - Events.....		2,634.
Promotions - General.....		1,252.
Recruiting Expense.....		3,901.
Referral Fees.....		418.
Security Guards.....		3,200.
Service and Maintenance Contracts.....		1,387.
Small Equipment.....		516.
Smallwares.....		32,307.
Training Expense.....		67.
Trash Removal.....		4,375.
Uniforms and Aprons.....		2,199.
Utilities.....		104,638.
Vehicle Fuel.....		1,206.
Total	\$	<u>822,270.</u>

2018

Federal Statements

Page 2

Restaurant 104, LLC

47-2226127

Statement 3
Form 1065, Schedule K, Line 15f
Other Credits

Form 8846 - Employer Social Security Credit.....	\$	16,745.
Total	\$	<u>16,745.</u>

Statement 4
Form 1065, Schedule K, Line 20c
Other Reportable Items

Section 199A Qualified Business Income.....	\$	-438,743.
Section 199A W-2 Wages.....		679,237.
Section 199A Unadjusted Basis.....		<u>663,740.</u>

Statement 5
Form 1065, Schedule L, Line 6
Other Current Assets

	Beginning	Ending
Employee Receivables.....	\$ 1,500.	\$ 1,493.
Intransit Clearing Accounts.....	0.	71,729.
Prepaid Expense.....	5,850.	<u>6,683.</u>
Total	\$ <u>7,350.</u>	\$ <u>79,905.</u>

Statement 6
Form 1065, Schedule L, Line 13
Other Assets

	Beginning	Ending
Perimeter Steaks.....	\$ 0.	\$ 126,501.
Real Estate LLCs.....	45,801.	0.
Restaurant Group Management.....	0.	-1,288,576.
Security Deposits.....	0.	<u>8,715.</u>
Total	\$ <u>45,801.</u>	\$ <u>-1,153,360.</u>

Statement 7
Form 1065, Schedule L, Line 17
Other Current Liabilities

	Beginning	Ending
Accr'd Intellectual Property Rights Fees.....	\$ 250,000.	\$ 300,000.
Accrued 401K Payable.....	617.	91.
Accrued Ad Valorem Taxes.....	2,600.	2,600.
Accrued Facility Management Fees.....	0.	600,000.
Accrued Payroll.....	26,308.	29,353.
Accrued Unemployment Taxes.....	743.	3,325.
Intransit Clearing Accounts.....	0.	-22,083.
Payroll Taxes Withheld and Accrued.....	184,301.	<u>975,557.</u>

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Federal Statements

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Restaurant 104, LLC

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Statement 7 (continued)
Form 1065, Schedule L, Line 17
Other Current Liabilities

	Beginning	Ending
Rewards Network.....	\$ 6,951.	\$ 0.
Sales & Alcohol Tax Payable.....	20,743.	255,302.
Total	\$ 492,263.	\$ 2,144,145.

Statement 8
Form 1065, Schedule L, Line 20
Other Liabilities

	Beginning	Ending
Restaurant Group Management LLC.....	\$ 1.	\$ 0.
Rounding.....	1,677,630.	0.
Total	\$ 1,677,631.	\$ 1.

Statement 9
Form 1065, Schedule M-1, Line 4
Expenses on Books Not on Schedule K

Payroll Taxes for Employer SS Tax on Tips Credit.....	\$ 16,745.
Total	\$ 16,745.

Statement 10
Form 1065, Schedule M-2, Line 7
Other Decreases

Prior Periods' Adjustments.....	\$ 752,536.
Total	\$ 752,536.

Statement 11
Form 1125-A, Line 5
Other Costs

Fuel Surcharge.....	\$ 1,877.
Total	\$ 1,877.

2018

Federal Supporting Detail

Page 1

Restaurant 104, LLC

47-2226127

Deductions
Insurance

Workers Compensation Insurance.....	\$	6,967.
General Liability Insurance.....		12,975.
Total	\$	<u>19,942.</u>

Fill in this information to identify the case:

Debtor name Virginia-Highland Restaurant, LLC

United States Bankruptcy Court for the: NORTHERN DISTRICT OF GEORGIA

Case number (if known) _____

☐ Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☐ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☐ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ *Amended Schedule*
- ☒ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on October 13, 2020

X /s/ Jeffrey R. Landau

Signature of individual signing on behalf of debtor

Jeffrey R. Landau

Printed name

Managing Member

Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Virginia-Highland Restaurant, LLC**
 United States Bankruptcy Court for the: **NORTHERN DISTRICT OF GEORGIA**
 Case number (if known): _____

☐ Check if this is an
 amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders****12/15**

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
SRPF A/Marshalls Plaza LLC c/o Stream Realty Partners 1180 W. Peachtree St, Ste 500 Atlanta, GA 30309		Lease	Contingent Unliquidated Disputed			\$158,214.00
Gordon Food Service, Inc. PO Box 88029 Chicago, IL 60680		Trade Debt; PACA Claim	Contingent Unliquidated	\$112,983.01	Unknown	\$112,983.01
AmeriPride Services, Inc. PO Box 308 Bemidji, MN 56619-0308		Trade Debt				\$6,333.86
City of Atlanta Dept. of Watershed Management PO Box 105275 Atlanta, GA 30348-5275		Trade Debt				\$5,332.54
Georgia Power 96 Annex Atlanta, GA 30396		Trade Debt				\$4,980.44
DirectTV PO Box 105249 Atlanta, GA 30348-5249		Trade Debt				\$3,175.94
Beverage Control Inc. 5215 S. Royal Atlanta Drive Tucker, GA 30084		Trade Debt				\$1,630.87

Debtor **Virginia-Highland Restaurant, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Edward Don & Company 84 Stemmers Lane Attn: Tasha Young Westhampton, NJ 08060		Trade Debt				\$1,546.94
Commercial Kitchen Installers 224 Brown Industrial Pkwy Unit 107 Canton, GA 30114		Trade Debt				\$1,059.93
Scana Energy PO Box 100157 Columbia, SC 29202-3157		Trade Debt				\$1,035.47
Apex PO Box 888342 Atlanta, GA 30356		Trade Debt				\$900.00
Premier Grease PO Box 3535 Alpharetta, GA 30023		Trade Debt				\$630.67
HVAC Allies LLC 2479 Yolanda Trail Ellenwood, GA 30294		Trade Debt				\$610.20
Ecolab Pest Elimination Div. 26252 Network Place Chicago, IL 60673-1262		Trade Debt				\$581.52
Easy Ice PO Box 879 Marquette, MI 49855		Trade Debt				\$525.82
Protection One Alarm Monitor 74 Southwoods Pkwy. Suite 700 Atlanta, GA 30354		Trade Debt				\$515.92
Comcast PO Box 530098 Atlanta, GA 30353-0098		Trade Debt				\$510.63
Fulton Co. Tax Commissioner 141 Pryor Street Atlanta, GA 30303		Taxes				\$461.82

Debtor **Virginia-Highland Restaurant, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Advanced Disposal Services PO Box 743019 Atlanta, GA 30374-3019		Trade Debt				\$433.29
Deborah A Deal dba Blade-Smith 3731 Northcrest Road, #1 Atlanta, GA 30340		Trade Debt				\$347.34

**United States Bankruptcy Court
Northern District of Georgia**

In re **Virginia-Highland Restaurant, LLC**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Managing Member of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **October 13, 2020**

/s/ Jeffrey R. Landau

Jeffrey R. Landau/Managing Member

Signer/Title

212 Digital Inc.
555 W. Waters Avenue
Suite 610
Tampa, FL 33634

Advanced Disposal Services
PO Box 743019
Atlanta, GA 30374-3019

ALiveSound
1774 Indiana Avenue NE
Atlanta, GA 30307

AmeriPride Services, Inc.
PO Box 308
Bemidji, MN 56619-0308

Apex
PO Box 888342
Atlanta, GA 30356

ASCAP
21678 Network Place
Chicago, IL 60673-1216

Atlanta Beverage
5000 Fulton Industrial Blvd.
Atlanta, GA 30336

Beverage Control Inc.
5215 S. Royal Atlanta Drive
Tucker, GA 30084

Chef Duds
3000 Shawnee North Drive
Suite 350
Suwanee, GA 30024

City of Atlanta
Dept. of Watershed Management
PO Box 105275
Atlanta, GA 30348-5275

City of Sandy Springs
Business Occupation/Excise Tax
7840 Roswell Road, Bldg. 500
Atlanta, GA 30350

Comcast
PO Box 530098
Atlanta, GA 30353-0098

Commercial Kitchen Installers
224 Brown Industrial Pkwy
Unit 107
Canton, GA 30114

Deborah A Deal dba Blade-Smith
3731 Northcrest Road, #1
Atlanta, GA 30340

DirectTV
PO Box 105249
Atlanta, GA 30348-5249

Easy Ice
PO Box 879
Marquette, MI 49855

Ecolab Pest Elimination Div.
26252 Network Place
Chicago, IL 60673-1262

Edward Don & Company
84 Stemmers Lane
Attn: Tasha Young
Westhampton, NJ 08060

Empire Distributors, Inc.
PO Box 43166
Atlanta, GA 30336

Fire Equipment Specialists Co.
PO Box 440242
Kennesaw, GA 30144

Fulton Co. Dept. of Water Res.
Water Resources Operation Ctr.
11575 Maxwell Road
Alpharetta, GA 30009

Fulton Co. Tax Commissioner
141 Pryor Street
Atlanta, GA 30303

Gather Technologies, Inc.
300 Baker Avenue
Suite 205
Concord, MA 01742

General Wholesale
1595 Marietta Blvd., NW
Atlanta, GA 30318-3642

Georgia Crown
PO Box 43066
Atlanta, GA 30378

Georgia Department of Labor
148 Andrew Young Int'l Blvd.
Suite 826
Atlanta, GA 30303

Georgia Department of Revenue
1800 Century Boulevard, NE
Suite 9100
Atlanta, GA 30345

Georgia Power
96 Annex
Atlanta, GA 30396

Gordon Food Service, Inc.
PO Box 88029
Chicago, IL 60680

Heck, Inc.
PO Box 2716
Kennesaw, GA 30156

HVAC Allies LLC
2479 Yolanda Trail
Ellenwood, GA 30294

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
401 W. Peachtree St., NW
Stop 334-D
Atlanta, GA 30308

Joe Hand Promotions
407 E. Pennsylvania Blvd.
Feasterville Trevose, PA 19053

National Distributors
PO Box 44127
Atlanta, GA 30336

NCR Local - Atlanta
375 Franklin Gateway
Suite 400
Marietta, GA 30067

Office Depot
PO Box 633211
Cincinnati, OH 45263-3211

Premier Grease
PO Box 3535
Alpharetta, GA 30023

Protection One Alarm Monitor
74 Southwoods Pkwy.
Suite 700
Atlanta, GA 30354

Restaurant Group Management
c/o Amy Landau
PO Box 20178
Atlanta, GA 30325

Savannah Distributing Co.
2003 S. Bibb Drive
Tucker, GA 30084

Scana Energy
PO Box 100157
Columbia, SC 29202-3157

Shoes for Crews
PO Box 504634
Saint Louis, MO 63150-4634

Sidney Lee Welding Supply
PO Box 429
Hampton, GA 30228

SRPF A/Marshall's Plaza LLC
c/o CT Corporation System
289 S. Culver Street
Lawrenceville, GA 30046-4805

SRPF A/Marshalls Plaza LLC
c/o Stream Realty Partners
1180 W. Peachtree St, Ste 500
Atlanta, GA 30309

United Distributors
5500 United Drive
Smyrna, GA 30082